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NO. 9821 P. 3/13

Docket No. 740756-2676

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Shinya SASAGAWA et al.

Serial No. 10/731,089

Filed: December 10, 2003

For: METHOD OF MANUFACTURING A

Ofroup Art Unit: 1765

Examiner: Maki A. Angadi

Confirmation No. 6646

Date: January 11, 2007

I hereby certify that this correspondence is being facsimile remsmitted to the 15/1/10 at 571-273-8300, on January 11, 2007.

Leffrey L. Costellia

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

SEMICONDUCTOR DEVICE

Sir:

In response to the Office Action mailed October 11, 2006, please consider Applicants remarks in connection with the above identified application as follows:

10250475.1